



Sample Lottery/Raffle Check Ledger

Organizations issued a license to conduct lottery/raffle activity in the state of Nebraska are **required to maintain a separate bank account used exclusively for their lottery/raffle activity**. In addition, they are also required to file an annual report (Form 35B) summarizing their income, expenses and lawful use of profits generated from lottery/raffle activities on or before August 15, each year which reports on activity for every drawing (ending date of lottery/raffle) that took place during the preceding July 1 through June 30 period.

The sales and related expenses of a lottery/raffle should be matched and reported in the same period even if some of the expenses and sales occurred outside of the annual report period. Under these circumstances, the time period of the annual report may be adjusted but **only with permission of the Charitable Gaming Division**.

Organizations are required to report lottery/raffle gross proceeds, prizes, beginning and ending bank account balances, and bank deposits and disbursements identifying the type of expense or donation.

This booklet contains a sample check ledger which will assist your organization in recording the information needed to complete the report. This ledger is not a mandatory record keeping document but was designed to assist your organization in completing the annual report discussed above. Accounting for gaming funds in this manner facilitates the completion of the annual report and will provide the financial officer the information necessary to complete the form accurately.

Please note that at the bottom of the check ledger are notations which identify the specific page and line of the lottery/raffle annual report where the summary information would be recorded.

The department realizes that each organization's needs vary and you may find some of the column headings do not apply to your situation. For this reason you may need to make changes for additional or fewer appropriate column headings.

If you have any questions, need assistance, or need blank forms please call:

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Sample Check Ledger to Complete Lottery/Raffle Annual Report

Lottery/Raffle Account 10005

Lottery/Raffle Account 10005			Lottery/Raffle Bank Information					Lottery/Raffle Expenses										Lawful Purpose Donations						
Date	Paid To or Type of Deposit	Check #	Check Amount	Lottery/ Raffle Deposits	Other Deposits	Interest Earned	Bank Balance	Merchandise Prizes	Checks & Cash Prizes	Wages	Other Compensation	Cost of Printing Tickets	License Fees	State & Local Taxes	Advertising	Food & Refreshment	Accounting & Legal Services	Bank Charges	Organization Operating Expenses	Transfers to General Fund	Outside Donations	Other Disbursements	Notes	
01/01/01	Beginning Balance				[Page 2, Line 6] → 0.00																			
01/01/01	Start up cash				1,000.00		1,000.00																Loan from general fund - account 10001	
01/01/01	Ne Dept Rev	100	100.00				900.00						100.00										License fees	
01/01/01	The Printing Shop	101	400.00				500.00					400.00											2,000 tickets to be sold @ \$5.00 each	
01/08/01	Sales			500.00			1,000.00																Sale of 100 tickets by seller A	
01/09/01	Dalton's Store	102	150.00				850.00				150.00												Gift certificate for sellers who sell the most tickets	
01/09/01	Sales			1,500.00			2,350.00																Sale of 300 tickets by seller B	
01/15/01	Catering Service, Inc.	103	100.00				2,250.00									100.00							Down payment for catering at drawing	
01/16/01	Sales			2,000.00			4,250.00																Sales of 400 tickets by seller C	
01/16/01	KXYZ Radio	104	150.00				4,100.00								150.00								Radio ads	
01/17/01	Sales			3,000.00			7,100.00																Sale of 600 tickets by seller A	
01/17/01	Bank Charge	D.M.	30.00				7,070.00											30.00					Debit memo - bank charge for new checks	
01/17/01	Sales			2,750.00			9,820.00																Sale of 550 tickets by seller C	
01/17/01	Ne Dept Rev	105	195.00				9,625.00							195.00									Lottery/Raffle taxes on gross sales	
01/22/01	Catering Service, Inc.	106	300.00				9,325.00									300.00							Remaining amount for catering at drawing	
01/23/01	Seller A	107	40.00				9,285.00			40.00													Wages for sellers	
01/23/01	Seller B	108	40.00				9,245.00			40.00													Wages for sellers	
01/23/01	Seller C	109	40.00				9,205.00			40.00													Wages for sellers	
01/29/01	Appliance Center	110	3,500.00				5,705.00	3,500.00															Merchandise prizes	
01/30/01	Mr. Winner	111	400.00				5,305.00		400.00														Raffle winner of \$400.00 prize	
01/30/01	ABC Accounting	112	150.00				5,155.00										150.00						Accounting services	
01/30/01	Transfer to general fund	113	1,000.00				4,155.00															1,000.00	Repay loan from general fund account 10001	
01/30/01	County Treasurer	114	1,000.00				3,155.00												1,000.00				Property taxes	
01/30/01	Savings Account	115	1,000.00				2,155.00															1,000.00	Transfer to savings account 10003	
01/30/01	General Fund	116	500.00				1,655.00													500.00			Transfer to account 10001 for operating expenses	
01/30/01	City Schools	117	255.00				1,400.00														255.00		Donation to local school	
01/31/01	Interest Income	C.M.				2.75	1,402.75																Credit memo for interest earned in January	
			9,350.00	9,750.00	1,000.00	2.75		3,500.00	400.00	120.00	150.00	400.00	100.00	195.00	150.00	400.00	150.00	30.00	1,000.00	500.00	255.00	2,000.00		
			Page 2 Line 10	Page 2 Line 7	Page 2 Lines 7 & 14	Page 2 Line 8		Page 2 Line 11	Page 3 Line 4	Page 3 Line 4	Page 1 Line 4	Page 1 Line 5	Page 1 Line 6	Page 1 Line 7	Page 1 Line 8	Page 1 Line 9	Page 1 Line 10	Page 1 Line 12	Page 1 Line 11	Page 2 Line 1	Page 2 Line 2	Page 2 Line 4		Page 2 Line 16
			← Total of these columns must equal check amount column total →																					